PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of Docket No: Q96144

Toshikazu YABE, et al.

Appln. No.: 10/586,990 Group Art Unit: 2862

Confirmation No.: 2783 Examiner: David M. Schindler

Filed: July 21, 2006

For: MAGNETIC ENCODER AND BEARING

INTERNATIONAL PRELIMINARY REPORT ON PATENTABILITY

MAIL STOP AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

For the Examiner's convenience, enclosed herewith is a copy of an English translation of the International Preliminary Report on Patentability received in reference to the above-identified application. It is noted that the three (3) references cited in the Report were previously listed on the PTO/SB/08 form submitted with the Information Disclosure Statement filed in the U.S. Patent and Trademark Office on July 21, 2006, along with copies of the foreign references.

Respectfully submitted,

/ Jeffrey A. Schmidt /

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65565 CUNTOMER NUMBER

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